

REFERENCE TITLE: vehicle license tax; military exemption

State of Arizona  
Senate  
Forty-seventh Legislature  
Second Regular Session  
2006

## **SB 1025**

Introduced by  
Senator Waring

AN ACT

AMENDING SECTION 28-5811, ARIZONA REVISED STATUTES; RELATING TO THE VEHICLE  
LICENSE TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 28-5811, Arizona Revised Statutes, is amended to  
3 read:

4       28-5811. Vehicle license tax and registration fee exemption:  
5                 national guard members and reservists

6       A. Notwithstanding sections 28-2003 and 28-5801, a member of the  
7 United States armed forces, including a member of a national guard or reserve  
8 unit, ~~who owned or leased a motor vehicle currently registered in this state~~  
~~on the date the member received orders to report to active military duty~~  
~~outside of this state~~ WHO IS DEPLOYED in support of a worldwide contingency  
10 operation of the United States armed forces may REGISTER OR renew the  
11 registration of the motor vehicle for one year without payment of  
12 registration fees and the vehicle license tax if the applicant presents  
13 evidence satisfactory to the department that the applicant ~~and the motor~~  
14 ~~vehicle meet all of~~ MEETS the requirements of this section. THE EXEMPTION  
15 FROM PAYMENT OF REGISTRATION FEES AND THE VEHICLE LICENSE TAX PURSUANT TO  
16 THIS SUBSECTION MAY ONLY BE TAKEN AS FOLLOWS:

17       1. A TOTAL OF ONE TIME BY THE MEMBER OR THE MEMBER'S SPOUSE PURSUANT  
18 TO SUBSECTION B OF THIS SECTION.

19       2. FROM THE TIME OF DEPLOYMENT UNTIL ONE YEAR AFTER THE MEMBER IS  
20 DISCHARGED FROM THE MILITARY.

21       B. This section applies to:

22       1. No more than two motor vehicles ~~that were~~ owned or leased by the  
23 member of the United States armed forces ~~on the date the member was called to~~  
~~active military duty outside of this state~~.

24       2. The surviving spouse or personal representative of a member of the  
25 United States armed forces who met the requirements prescribed in subsection  
26 A of this section and who died or who is listed as missing in action while  
27 serving on active military duty as provided in subsection A of this section.

28       C. Notwithstanding subsection A of this section, a person who would  
29 otherwise qualify for an exemption under subsection A of this section and  
30 whose registration fees and vehicle license tax for a motor vehicle were paid  
31 during the time the member of the United States armed forces was on active  
32 military duty ~~outside of this state AS PROVIDED IN SUBSECTION A OF THIS~~  
33 ~~SECTION~~ is not entitled to a refund but may apply the registration fees and  
34 vehicle license taxes paid for the motor vehicle to the next registration  
35 year for that motor vehicle.